

**COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

**BLACKSTONE GAS COMPANY**

**D.T.E. 01-50**

**ATTORNEY GENERAL'S THIRD SET OF  
DOCUMENT AND INFORMATION REQUESTS**

The following is the Attorney General's THIRD SET of Information Requests in the above referenced docket.

- AG-3-1      Please provide the name(s) of the persons responsible for answering each of the Information Requests in the Attorney General's first, second, and third sets of discovery in this proceeding.
- AG-3-2      Referring to the Company's response to Information Request AG-1-8, please provide a complete and detailed description of the all capital projects finished by the Company since 1995 of \$1000 or more in magnitude. Please provide with the description at least the following information:
- (1)      the total booked cost of the project;
  - (2)      the account(s) to which the costs were booked;
  - (3)      the reason(s) for the capital outlay; and
  - (4)      the expected cash flows from the project.
- AG-3-3      Referring to the Company's response to Information Request AG-1-12, please provide the test year depreciation accrual rate and depreciation expense by plant account using those plant accounts that appear on pages 17 and 18 of the Company's Year 2000 Annual Return to the Department.
- AG-3-4      Please provide a Year 2000 balance sheet and income statement for each of the Company's affiliates including "Sales and Service." Please also provide a complete

and detailed description of the products and services provided by each of the affiliates.

- AG-3-5 Please indicate the number of full time employees of each of the Company's affiliates.
- AG-3-6 Referring to the Company's response to Information Request AG-1-15, please provide the calculation of the allocation formula used to allocate each of the expenses indicated on that page. Please also provide all assumptions and supporting documentation.
- AG-3-7 Please reconcile the Company's response to Information Request AG-1-27 that there are no loans outstanding to Company shareholders during the test year with the indication on line 7, column (d), page 4 of the Company's year 2000 Federal Income Tax Form that there were \$15, 714. Please also provide for the loan indicated in the Tax Form, the loan agreement and indicate the person(s) to whom the loan was made, and all other relevant terms of the loan.
- AG-3-8 Please itemize and quantify each of the costs of the Account 367 – Mains additions during the test year (e.g. pipe, other materials and supplies, employee wages, employee benefits, payroll taxes, outside services, police traffic services).
- AG-3-9 Referring to the Company's response to Information Request AG-1-28, please provide a complete and detailed description of the reason(s) for the large decrease in the percent of wages capitalized between the period 1996 through 1998 and period 1999 through 2000.
- AG-3-10 Referring to the Company's response to Information Request AG-1-32, please indicate the number of employees at year-end 2000 that were part time.
- AG-3-11 Referring to the Company's response to Information Request AG-1-34, please provide the amount of IRA benefit for each of the Company's employees that was expensed during the test year.
- AG-3-12 Referring to the Company's response to Information Request AG-1-45, please provide for each insurance policy (1) the name of the provider; (2) the type of coverage being provided; and (3) the total cost for the test year.
- AG-3-13 Referring to the Company's response to Information Request AG-1-52, please itemize and quantify the legal services provided during the test year with a detailed description of each of the cases / projects / proceedings billed for.
- AG-3-14 Referring to the Company's response to Information Request AG-1-54, please indicate whether the Company has recovered any of the write-offs from the five customers

indicated for the year 2000.

AG-3-15 Referring to the Company's response to Information Request AG-1-57, please reconcile the \$909 amount of advertising and media-related costs indicate in the response with the \$14,336 amount shown on line 23, page 1 of the Company's year 2000 Federal Income Tax form.

AG-3-16 Referring to the Company's response to Information Request AG-1-58, please reconcile the \$0 amount of charitable contributions indicate in the response with the \$1,315 amount indicated in Statements 3 and 4 of the Company's year 2000 Federal Income Tax form.

DATED: July 30, 2001.